



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 405 Dispur, Thursday, 31st August, 2023, 9th Bhadra, 1945 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
TRANSPORT DEPARTMENT ::: DISPUR

NOTIFICATION

The 24th February, 2023

NO. E- 209627/108: In exercise of the power conferred on the State Government by Section 3 of the Assam Motor Vehicle Taxation Act 1936, and as per the Vehicle Scrappage Policy of Assam 2022, the Governor of Assam is pleased to notify the rate of tax exemption for new registration of vehicle, purchased against submission of "Certificate of Deposit", as specified in the "Vehicle Scrappage Policy of Assam, 2022", on the basis of engine capacity of vehicle, with specified capping on the limit of maximum invoice price (without GST) up to which tax exemption shall be granted, as per the following table:

Sl. No.	Type of vehicle scrapped	Cubic Capacity of engine of scrapped vehicle	Tax exemption in case of non-transport vehicle from the date of initial registration	Tax exemption in case of transport vehicle from the date of initial registration	Maximum value (without GST) up to which prescribed Tax exemption permissible*
A	B	C	D	E	F
1	Two wheelers	N.A.	25% of the motor vehicle road tax for 15 years	15% of the motor vehicle road tax for 8 years	Rs 5 lakhs
2	Any vehicle with 3 wheels and above	Up to 800 cc	Do	Do	Rs 10 lakhs
3	Any vehicle with 4 wheels and above	Above 800 cc and up to 1500 cc	Do	Do	Rs 20 lakhs
4	Any vehicle with 4 wheels and above	Above 1500 cc and up to 3000 cc	Do	Do	Rs 40 lakhs
5	Any vehicle with 4 wheels and above	Above 3000 cc	Do	Do	Rs 50 lakhs

The Governor of Assam is further pleased to waive off registration fee (as per Rule 81 of CMVR, 1989) for vehicles purchased against submission of Certificate of Deposit.

* In case of vehicle purchased against "Certificate of Deposit" where the invoice price of the vehicle exceeds the maximum capping limit (column F) above, road tax for the actual value of vehicle shall be calculated as per existing taxation schedule and the permissible exemption as per column D & E above will be up to the maximum value as detailed in column F and for balance full tax to be paid.

Terms and Conditions

1. The Certificate of Deposit shall be a necessary and sufficient document for the owner to avail incentives and benefits for purchase of a new vehicle.
2. The validity of the "Certificate of Deposit" shall be 2 years from the date of issuance.
3. The Certificate of Deposit shall be electronically tradeable. The transfer of Certificate of Deposit shall be generated on the trading platform for each new owner as per Form 2D.
4. The Certificate of Deposit once utilized shall be marked "cancelled" in the Vahan database by the regional transport office or dealer providing the benefits to the bearer of the said certificate.
5. In case of transport vehicles, tax exemption of 15% shall be provided on monthly/quarterly/annual basis up to 8 years. In case of non- transport vehicles, tax exemption of 25% shall be provided as one-time tax (O.T.T) exemption up to 15 years.
6. In case, any person purchasing an electric vehicle against "Certificate of Deposit" becomes eligible for tax exemption available under the Electric Vehicle Policy of Assam 2021, the MV tax exemption for submission of "Certificate of Deposit" shall be in addition to the tax exemption available under the Electric Vehicle Policy of Assam 2021 on the balance tax w.e.f. the date of issuance of this order till 3rd September 2026 or till the date of applicability of the Electric Vehicle Policy of Assam 2021.

ADIL KHAN,

Secretary to the Government of Assam,
Transport Department, Dispur.